

Wisconsin Department of Public Instruction, Financial Services Team WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

DEPARTMENT OF PUBLIC INSTRUCTION STATE MAJOR PROGRAM DETERMINATION

255.000

State programs administered by the Department of Public Instruction (DPI) provide financial support for elementary and secondary education, public libraries and public library systems. These programs include general aids, which are used for general purposes, and categorical aids, which result from the local government providing specific services, such as handicapped education or pupil transportation.

Using nonfiscal criteria the DPI has identified two State financial assistance programs administered by that agency which are designated “Major” State programs. These State programs **must be tested every year**.

	<i>State Program Name</i>	<i>Program Number</i>
1	General Aids	255.2XX
2	Special Education	255.101

DPI has designated state Transportation Aid as a Type A program under the single audit guidelines. Transportation aid must be selected once every three years for test work.

The auditor is cautioned that additional DPI administered State Assistance programs may also be considered “Major” if they satisfy the \$100,000 criteria for type A programs and must be audited once every three years.

The remaining DPI administered State Assistance programs identified in the “Inventory of State Financial Assistance,” Appendix H in the “State Single Audit Guidelines,” are included in the scope of a single audit. The Department of Public Instruction has not excluded any of its programs from the single audit.